Landis v. *Royer*, 59 Pa. 95. These cases have formed the basis of a wider rule in some jurisdictions that excepts from the operation of the statute oral promises to pay the debt of another, if the new consideration is beneficial to the promissor and desired by him for some business reason. *Washington Printing Co.* v. *Osner*, 99 Wash. 537, 169 Pac. 988. See 1 WILLISTON, CONTRACTS, § 472. In either form, the doctrine is the result of judicial legislation. See *Davis* v. *Patrick*, 141 U. S. 479, 488. It has been pointed out that the question is solely whether it is intended to make the obligation primary or secondary. See *McCord* v. *Edward Hines Lumber Co.*, 124 Wis. 509, 513, 102 N. W. 334, 335. See 4 HARV. L. REV. 290. And with equal force, the criticism has been made that the fact of consideration goes merely to the question of whether there is a contract and not whether there is a satisfaction of the statute. See 1 WILLISTON, CONTRACTS, § 472. Whatever the criticisms, this exception to the statute is too well fixed to be dislodged. It has been well held, however, that it be strictly confined to cases where the new promissor receives a consideration that moves directly and tangibly to himself. *Richardson Press* v. *Albright*, 224 N. Y. 497, 121 N. E. 362; *Curtis* v. *Brown*, 5 Cush. 488.

TAXATION — INHERITANCE TAX — DEDUCTION OF FEDERAL TAX BEFORE COMPUTING STATE TAX. — An estate was appraised according to the Pennsylvania Transfer Tax Act which provides that "no deduction whatsoever shall be allowed for or on account of any taxes paid on such estate to the Government of the United States . . ." (1919 PA. P. L. 521.) *Held*, that this provision is void as imposing a tax on that which is not subject to the jurisdiction. *Smith's Estate*, 77 Leg. Intell. 776 (Pa.).

Under state statutes with no specific provision as to the deduction of other inheritance taxes New York and Wisconsin do not deduct the federal estate tax before computing the state tax. *Matter of Sherman*, 179 App. Div. 497, 166 N. Y. Supp. 19, aff'd, 222 N. Y. 540, 118 N. E. 1078; *Week's Estate*, 169 Wis. 316, 172 N. W. 732. Under similar statutes the other states allow the deduction. *People* v. *Pasfield*, 284 Ill. 450, 120 N. E. 286; *State* v. *Probate Court*, 139 Minn. 210, 166 N. W. 125. The difference is one of statutory construction. By the majority view the state statute is said to tax only the right of the beneficiaries to receive, and so to exclude the amount of the federal tax which cannot pass to them. *Corbin* v. *Townsend*, 92 Conn. 501, 103 Atl. 647; *Roebling's Estate*, 89 N. J. Eq. 163, 104 Atl. 295. This reasoning is too plausible. It equally requires the deduction of the state tax, an obviously absurd result. The real reason is to avoid the injustice and inequalities of duplicate taxation, but these do not arise under a federal statute applying throughout the country. Whatever the reasons for the different meanings given to similar statutes, all these cases do turn on the construction of an ambiguous statute. There is no intimation anywhere that a clear statutory provision either way would not be valid. The only question is one of state policy in fixing the amount of its tax; no question of jurisdiction can arise. *Blackstone* v. *Miller*, 188 U. S. 189. The Pennsylvania legislature attempted to fix the policy of that state by inserting a clause like that in the federal statute prohibiting deductions for other taxes. 1919 PA. P. L. 521; 40 U. S. STAT. AT L. 1096. Both taxes being on the transfer, which takes place at death, attach at the same instant. See *Knowlton* v. *Moore*, 178 U. S. 41, 56. The principal case, therefore, seems wholly unsupportable.

TORTS — INTERFERENCE WITH BUSINESS OR OCCUPATION — CAUSING BREACH OF CONTRACT — WHEN NOT ACTIONABLE. — The plaintiff desired to attend the opening night at a theater of which defendant was manager. Knowing himself to be *persona non grata*, to whom a ticket would not be sold, he obtained one through a friend, who purchased without revealing